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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा

अधिसूचनाएं

COMMERCIAL TAXES DEPARTMENT

NOTIFICATION

Jaipur, March 19, 2021

(Under Amnesty Scheme-2021)

S.O.479 .-In exercise of the powers conferred by clause 6(4) of FD notification No.F.12(29) FD/Tax /2021-269 dated 24.02.2021 with respect to Amnesty Scheme-2021, I, Abhishek Bhagotia, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, issue the following clarification :-

1. With respect to the categorization of outstanding demand or disputed amount as mentioned in Column No. 2 of the Table-A of the said notification :-

S.No. of Table-A	Category of outstanding Demand or disputed amount as mentioned in Column No. 2 of the Table-A of the said notification	Clarification
1.	Outstanding demand or disputed amount but excluding those covered under serial number 2, 3, 4 and 5 of this table.	Outstanding demands or disputed amounts which pertain to regular assessment and its escaped assessment, if any, and are not related to evasion cases. Here the penalty, if any, as mentioned in column 4 of the Table-A, implies penalty other than the penalty imposed for evasion/avoidance of tax.
2.	Outstanding demand which relates to declaration forms but excluding those covered under serial number 1, 3, 4 and 5 of this table.	Such outstanding demands cover those created for non-submission of declaration forms or certificates prescribed for concessional rate or nil rate of tax under the RST Act, VAT Act or CST Act and also include those pertaining to Form VAT-15, VAT-72 but excluding those

		pertaining to Form VAT-41 or Exemption Certificate. Here the penalty, if any, as mentioned in column 4 of the Table-A, implies penalty other than the penalty imposed for evasion/avoidance of tax.
3.	Outstanding demand or disputed amount which relates to rate of tax, classification of goods or interpretation of Act, but excluding those covered under serial number 1, 2, 4 and 5 of this table.	Outstanding demands or disputed amount pertaining to cases of evasion/avoidance of tax made out either on grounds of dispute regarding the rate of tax or classification of goods or interpretation of Act, where goods have been truly disclosed in the returns and/or books of accounts and do not fall under Clause 10 of explanation(s) given under the Scheme, irrespective of penalty imposed or not.
4.	Outstanding demand or disputed amount, which relates to: (i) evasion or avoidance of tax; or (ii) misuse of declaration form(s)/Certificate(s); or (iii) unaccounted goods; or (iv) Goods/vehicle in transit, but excluding those covered under serial number 1, 2, 3 and 5 of this table.	Outstanding demand or disputed amount pertaining to evasion or avoidance of tax which has arisen due to:- (i) Concealment of any transactions of sale or purchase from his accounts, registers or documents required to be maintained by the dealer and in the return(s) furnished. (ii) Fraudulent or mis-representation of facts made in the returns and/or books of accounts by the dealer. (iii) Failed to get himself registered under the Act and has avoided tax. (iv) Cases where ITC is availed on the basis of false or forged VAT invoices. (v) Unaccounted goods (vi) Bogus declaration forms submitted for availing concessional benefit. (vii) Misuse of declaration form(s)/Certificate(s); (viii) Cases related to Goods/vehicle in transit
5.	Total outstanding demand or disputed amount which relates exclusively to interest and/or penalty only, and is more than rupees twenty five crore, but excluding those covered under serial number 1, 2, 3 and 4 of this table.	Only such outstanding demands or disputes which exclusively pertain to interest and/or penalty more than Rs. 25 crore are covered hereunder and those less than the said amount shall be covered by the respective category to which the interest and/or penalty is related.

2. Where the outstanding demand or dispute includes an amount partly pertaining to the goods included in the entry number 54 of the Schedule-VII of the Constitution and partly to other goods not covered by the said entry, will be eligible for the benefits under the Scheme only to the extent of amount of demand/dispute related to goods not covered under entry number 54 of the Schedule-VII of the Constitution.
3. Where any amount has been deposited or recovered, including amount deposited for filing of an appeal, prior to 24.02.2021, it shall be adjusted as per Clause 2 under explanation(s) of Amnesty Scheme-2021 against the created demand. The benefits of the Scheme shall be available only for the balance of outstanding demand as per the provisions of the Scheme.

All Assessing Authorities are directed to examine the demands or disputes on case to case basis in light of the above.

[No. F. () /Tax (VAT)/Amnesty/ CCT /20-21/2696]

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